

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1322. CONSUMPTION OF LIQUEFIED PETROLEUM GAS IN VEHICLES FUELED FROM CARGO TANKS.

Reference: Section 8607, Revenue and Taxation Code.

Users who operate motor vehicles powered by liquefied petroleum gas supplied directly to the engine from the cargo tank of the motor vehicle are authorized for the purpose of making tax returns to compute the gallons used on a mile-per-gallon basis. The mile-per-gallon basis will be determined by tests. The tests will be made by the user and will be subject to review by the Board. All detail and test data should be retained for inspection by the Board.

This method of computing use is authorized only for the purpose of making tax returns. Determinations may be imposed or refunds granted, if the Board upon audit of the user's accounts and records, or upon the basis of tests made or other information determines that the return did not disclose the proper amount of tax due.

See Regulation 1332 with respect to records on those motor vehicles powered by fuel not supplied directly to the engine from the cargo tank.

History: Effective March 22, 1962.

Amended effective December 12, 1963.

Amended July 8, 1971, effective July 20, 1971.